

**CERTIFIED TRANSLATION**

**Consolidated no. 635 of 13 May 2020**  
**The Danish Tax Administration Act**

**35 a (3).** The complaint must be in writing and substantiated, and the decision under appeal must accompany the complaint. If a case presentation has been prepared for the use in the decision, the case presentation must also accompany the complaint. The appeal must be received by the tax appeal administration no later than 3 months after receipt of the decision being appeal.

**48 (3).** An administrative decision may not be brought before the courts later than 3 months after the decision has been made, cf. however subsection 4. If the appellate administrative body has refused to deal with the case, the refusal may not be brought before the courts later than 3 months after the refusal has taken place.

**Skatteforvaltningsloven**  
**LBKG 2020-05-13 nr. 635**

**§ 35 a**

*Stk. 3.* Klagen skal være skriftlig og begrundet, og den afgørelse, der påklages, skal følge med klagen. Er der udarbejdet en sagsfremstilling til brug for afgørelsen, skal også sagsfremstillingen følge med klagen. Klagen skal være modtaget i skatteankeforvaltningen senest 3 måneder efter modtagelsen af den afgørelse, der klages over.

**§ 48**

*Stk. 3.* En administrativ afgørelse kan ikke indbringes for domstolene senere end 3 måneder efter, at afgørelsen er truffet, jf. dog stk. 4. Har klageinstansen afvist at behandle sagen, kan afvisningen ikke indbringes for domstolene senere end 3 måneder efter, at afvisningen er sket.

I, the undersigned, Julie Marie Christiansen, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached extract from the Danish Administration Tax Act, consolidated no. 635 of 13 May 2020 in the Danish language.

Copenhagen, 3 June 2022

A handwritten signature in black ink, appearing to be 'JMC', written in a cursive style.

Julie Marie Christiansen  
Assistant Attorney, LLM